

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 539

Introduced by Coash, 27.

Read first time January 21, 2009

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-2701 and 77-2701.04, Revised Statutes Cumulative
3 Supplement, 2008; to authorize a refund of sales and use
4 tax paid on residential building products as prescribed;
5 to harmonize provisions; to provide an operative date;
6 and to repeal the original sections.
7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2701, Revised Statutes Cumulative
2 Supplement, 2008, is amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01 and 77-27,228 to
4 77-27,236 and section 3 of this act shall be known and may be cited
5 as the Nebraska Revenue Act of 1967.

6 Sec. 2. Section 77-2701.04, Revised Statutes Cumulative
7 Supplement, 2008, is amended to read:

8 77-2701.04 For purposes of sections 77-2701.04 to 77-2713
9 and section 3 of this act, unless the context otherwise requires,
10 the definitions found in sections 77-2701.05 to 77-2701.53 shall be
11 used.

12 Sec. 3. (1) Any purchaser of building materials and
13 supplies used for external refurbishment of owner-occupied
14 residential property in an area of a city or village designated
15 by the governing body of the city or village to be blighted for
16 purposes of this section may apply for a refund of up to one
17 thousand dollars of Nebraska sales or use taxes and of the local
18 option sales or use taxes paid during a calendar year on the
19 building materials and supplies. The governing body of a city or
20 village may adopt an ordinance designating portions of the city or
21 village blighted for purposes of this section. Any portion of a
22 city or village designated as blighted shall meet the definition of
23 blighted area in section 18-2103. The city or village shall provide
24 a copy of the ordinance to the Tax Commissioner.

25 (2) The purchaser shall file a claim within three years

1 after the date of purchase with the Tax Commissioner pursuant to
2 section 77-2708. The purchaser shall include such information with
3 the claim as is required by the Tax Commissioner by rule and
4 regulation. The information provided on a tax refund claim allowed
5 under this section may be disclosed to any other tax official of
6 this state.

7 Sec. 4. This act becomes operative on October 1, 2009.

8 Sec. 5. Original sections 77-2701 and 77-2701.04, Revised
9 Statutes Cumulative Supplement, 2008, are repealed.